

# EXHIBIT E

### Flexible Work Hours & Telecommuting

The company has established a flexible work arrangement program for employees whose departments and jobs are suited to it.

With a manager's approval, you may be allowed to begin and end your workday earlier or later than established hours or to arrange to telecommute. To maintain a flexible work arrangement, employees must ensure business needs are met and adhere to attendance and punctuality policies.

If you wish to set up a flexible work arrangement, contact your supervisor or the Director of Human Resource. Such arrangements may be established, changed or discontinued at the Company's discretion.

### Timekeeping

Accurately recording time worked is the responsibility of every non-exempt employee. Federal and state laws require Empire Auto Parts, Inc./POY Holdings, Inc. to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

Non-exempt employees should accurately record the time they begin and end their work, as well as the beginning and ending time of each meal period. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work must always be approved before it is performed.

Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

Non-exempt employees should report to work no more than 10 minutes prior to their scheduled starting time nor stay more than 10 minutes after their scheduled stop time without expressed, prior authorization from their supervisor.

### Work Schedules

The normal work schedule for all employees is 8 hours a day, 5 days a week. Supervisors will advise employees of the times their schedules will normally begin and end. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

### Rest & Meal Period (Breaks)

#### New Jersey

- Customer service representatives (Call Center Agents) are provided with a 30 minute unpaid lunch break for meals during each work period.
- Drivers and Sales representatives (Sales Agents) are provided with a 30 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 60 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

#### Massachusetts

- Customer service representatives (Call Center Agents) are provided with a 60 minute unpaid lunch break for meals during each work period.
- Drivers and Sales representatives (Sales Agents) are provided with a 30 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 60 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

#### Maryland

- Customer service representatives (Call Center Agents) are provided with a 60 minute unpaid lunch break for meals during each work period.
- Drivers and Sales representatives (Sales Agents) are provided with a 30 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 60 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

### Overtime

Because of the nature of work, employees may be asked to work overtime on weekends or holidays or additional hours during the regular workday and are expected to comply with such requests.

Overtime compensation is paid to all non-exempt employees at one and one-half times their straight time rate for all hours worked in excess of 40 hours per week.

If you are non-exempt (hourly employee), you must receive authorization from your manager before working overtime.

Overtime pay is based on actual hours worked. Time taken for lunch or unpaid breaks are not included as time worked for purposes of computing overtime. Time off on holidays, sick leave, vacation leave, personal leave, will be factored as hours worked. Any absence with no pay coverage will not be factored in as hours worked when computing overtime.

### Pay Deductions & Setoffs

The law requires that Empire Auto Parts, Inc./POY Holdings, Inc. make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. Empire Auto Parts, Inc./POY Holdings, Inc. must also deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." Empire Auto Parts, Inc./POY Holdings, Inc. match the amount of Social Security taxes paid by each employee. Empire Auto Parts, Inc./POY Holdings, Inc. offer programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their pay checks to cover the costs of participation in these programs.

Pay setoffs are pay deductions taken by Empire Auto Parts, Inc./POY Holdings, Inc. that you authorize or are required to deduct by law such as a wage garnishment or a qualified domestic relations order. If you have questions concerning why deductions were made from your pay check or how they were calculated, your supervisor can assist in having your question answered.

### General Pay Information

Certain deductions will be made in accordance with federal and state laws. In addition, the Company makes available certain voluntary deductions as part of the Company's benefits program. If an employee elects supplemental coverage under one of the Company's benefits plans, which requires employee contributions, the employee's share of the cost will be deducted from his or her check each pay period. If the employee is not receiving a payroll check due to illness, injury, or leave of absence, he or she will be required to pay the monthly cost directly to the Company.

### Pay Schedule

All employees are paid biweekly on every other Monday (Tuesday for some satellite locations). Each paycheck will include earnings for all work performed through the end of the previous payroll period. The pay week starts at the beginning of your shift on Friday and includes all work you perform up to the close of business on Thursday.

In the event that a regularly scheduled payday falls on a holiday, employees will receive pay on the last day of work before the regular scheduled payday.

If a regular payday falls during an employee's vacation, the employee's paycheck will be available upon his or her return from vacation.

### Pay Advances

Empire Auto Parts, Inc./POY Holdings, Inc. do not provide pay advances on unearned wages, unused PTO, Vacation nor Floating Holidays to employees. Your unused accrual time will be paid out at the end of your anniversary year.

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### **Timekeeping**

Accurately recording time worked is the responsibility of every non-exempt employee. Federal and state laws require Empire Auto Parts, Inc. to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

Non-exempt employees should accurately record the time they begin and end their work, as well as the beginning and ending time of each meal period. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work must always be approved before it is performed.

Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

Non-exempt employees should report to work no more than 10 minutes prior to their scheduled starting time nor stay more than 10 minutes after their scheduled stop time without expressed, prior authorization from their supervisor.

### **Work Schedules**

The normal work schedule for all employees is 8 hours a day, 5 days a week. Supervisors will advise employees of the times their schedules will normally begin and end. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

### **Rest & Meal Period (Breaks)**

- Customer service representatives are provided with a 30 minute unpaid lunch break for meals during each work period.
- Warehouse employees who begin their workday at 6:30am are provided with 2 rest periods, a 15 minute unpaid coffee break and a 45 minute unpaid lunch break for meals during each work period.
- Warehouse employees who begin their workday at 9:30am are provided with a 60 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

### **New York**

- Customer service representatives are provided with a 30 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 15 minute unpaid coffee break and a 45 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

### **Massachusetts**

- Customer service representatives are provided with a 60 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 15 minute unpaid coffee break and a 45 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

### **Maryland**

- Customer service representatives are provided with a 60 minute unpaid lunch break for meals during each work period.
- Warehouse employees are provided with a 15 minute unpaid coffee break and a 45 minute unpaid lunch break for meals during each work period.
- Breaks may be scheduled at staggered times to allow department coverage.

### **Overtime**

Because of the nature of work, employees may be asked to work overtime on weekends or holidays or additional hours during the regular workday and are expected to comply with such requests.

Overtime compensation is paid to all non-exempt employees at one and one-half times their straight time rate for all hours worked in excess of 40 hours per week.

If you are non-exempt (hourly employee), you must receive authorization from your manager before working overtime. And after you have worked overtime, you must enter it on a timesheet by the day after it is accrued.

Overtime pay is based on actual hours worked. Time taken for lunch or unpaid breaks are not included as time worked for purposes of computing overtime. Time off on holidays, sick leave, vacation leave, personal leave, will be factored as hours worked. Any absence with no pay coverage will not be factored in as hours worked when computing overtime.

### **Pay Deductions & Setoffs**

The law requires that Empire Auto Parts, Inc. make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. Empire Auto Parts, Inc. must also deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." Empire Auto Parts, Inc. matches the amount of Social Security taxes paid by each employee. Empire Auto Parts, Inc. offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their pay checks to cover the costs of participation in these programs.

Pay setoffs are pay deductions taken by Empire Auto Parts, Inc. that you authorize or are required to deduct by law such as a wage garnishment or a qualified domestic relations order. If you have questions concerning why deductions were made from your pay check or how they were calculated, your supervisor can assist in having your question answered.

### **General Pay Information**

Certain deductions will be made in accordance with federal and state laws. In addition, the Company makes available certain voluntary deductions as part of the Company's benefits program. If an employee elects supplemental coverage under one of the Company's benefits plans, which requires employee contributions, the employee's share of the cost will be deducted from his or her check each pay period. If the employee is not receiving a payroll check due to illness, injury, or leave of absence, he or she will be required to pay the monthly cost directly to the Company.

### **Pay Schedule**

All employees are paid biweekly on every other Monday (Tuesday for MA & MD). Each paycheck will include earnings for all work performed through the end of the previous payroll period. The pay week starts at the beginning of your shift on Friday and includes all work you perform up to the close of business on Thursday.

In the event that a regularly scheduled payday falls on a holiday, employees will receive pay on the last day of work before the regular scheduled payday.

If a regular payday falls during an employee's vacation, the employee's paycheck will be available upon his or her return from vacation.

### **Pay Advances**

Empire Auto Parts, Inc. does not provide pay advances on unearned wages, unused PTO, Vacation nor Floating Holidays to employees. Your unused accrual time will be paid out at the end of your anniversary year.